CT16-P
SF 48480
7-05

INDIANA DEPARTMENT OF REVENUE

Cigarette Paper and Tube Tax Return for Out-of-State Distributors

For the Period of _____, _____
Distributor's License Number _____

Mail to:
Indiana Department of Revenue
P.O. Box 901
Indianapolis, Indiana 46206-0901

Name of License Holder		License Number
Address		Federal I.D. Number
City	State	Zip Code
Telephone Number		

Part I - Cigarette Paper and Tube Accountability

	CARTON REQ 1	CARTON REQ 2	CARTON REQ 3	LOOSE PAPERS w/TOBACCO
1 Indiana Sales - Schedule "CPH"				
2 Closing Inventory Indiana Stamped				
3 Total Lines 1 and 2				
4 Beginning Inventory Indiana Stamped				
5 Purchased Indiana Stamped - Schedule "CPC"				
6 Total Lines 4 and 5				
7 Quantity Stamped: Line 3 Minus Line 6				
8 Tax Rate Per Item Stamped	$ .12	$ .24	$ .36	$ .12 Per 1200 Papers
9 Tax Due Per Items Stamped	$	$	$	$
				* * *

10 Total Tax Due: Add Line 9 All Columns $ _____

***For Loose Papers with Tobacco: Affix Stamps to Back of Return

Part II - Stamp Accountability

11 Beginning Inventory of Tax Stamps $ _____

12 a Add: Purchases During Month Inv. Date Inv. No.

b Inv. Date Inv. No. _____

13 Total Lines 11 and 12 $ _____

14 Deduct Closing Inventory of Tax Stamps No. of Stamps on Hand _____

15 Stamps Used During Month $ _____

16 Overage/Shortage: Line 10 Minus Line 15 _____

Instructions for Form CT16-P (Indiana Cigarette Paper and Tube Tax Return)
For Out-of-State Distributors

Part I – Cigarette Paper and Tube Accountability

(Cartons with 1,200 or less papers require 1 stamp, cartons with 1,201 to 2,400 papers require 2 stamps, cartons with 2,401 to 3,600 papers require 3 stamps, loose papers included with tobacco products requires 1 stamp for every 1,200 papers.)

Key REQ 1 = Requires 1 stamp REQ 2 = Requires 2 stamps REQ 3 = Requires 3 stamps

Line 1 Indiana Sales – Schedule "CPH" – List the number of cartons (by size type) that were sold to customers in Indiana. These figures are carried forward from the totals on Schedule CT-18P – CPH.

Line 2 Closing Inventory Indiana Stamped – The number of Indiana stamped cartons (by size type) in inventory at the end of the period.

Line 3 Total Lines 1 and 2 – Line 1 plus(+) Line 2 and list the totals.

Line 4 Beginning Inventory Indiana Stamped – The number of stamped cartons (by size type) in inventory at the beginning of the period. This should be the same numbers as reported for the closing inventory from the previous monthly CT16-P (Line 2).

Line 5 Purchased Indiana Stamped – Schedule "CPC" – The number of stamped cartons (by size type) purchased from another Indiana Licensed Distributor during the period. These figures are carried forward from the totals on Schedule CT-18P-CPC.

Line 6 Total Lines 4 and 5 – Line 4 plus(+) Line 5 and list the totals.

Line 7 Quantity Stamped: Line 3 Minus Line 6 – Line 3 minus(-) Line 6 and enter the totals.

Line 8 Tax Rate Per Item Stamped – This is the listing of tax rates for each carton type.

Line 9 Tax Due Per Items Stamped – Line 7 multiplied(x) by Line 8 and enter the dollar amounts.

Line 10 Total Tax Due: Add Line 9 All Columns – Add the totals from the columns on Line 9 and list the grand total due.

Part II – Stamp Accountability

Line 11 Beginning Inventory of Tax Stamps – The dollar value of the stamps (unattached to cartons or the return) in inventory at the beginning of the period. This should be the same figure as reported for the closing inventory from the previous monthly CT16-P (Line 14).

Line 12 Add Purchases During Month – List the invoice date and invoice number of each stamp purchase made during period. Place the total purchase dollar amount in the far right column.

Line 13 Total Lines 11 and 12 – Line 11 plus(+) Line 12 and enter the dollar amount.
(CT16-P Instructions cont.)

Line 14 Deduct Closing Inventory of Tax Stamps – List the number of stamps (unattached to cartons or the return) in inventory at the end of the period. List the dollar amount of stamps in the closing inventory in the far right column.

Line 15 Stamps Used During Month – Line 13 minus(-) Line 14(dollar amount) and enter the total.

Line 16 Overage/Shortage Line 10 Minus Line 15 – Line 10 minus(-) Line 15 equals the amount of tax over or under stamped.